



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 301 MAIN STREET
MOSINEE, WI 54455

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KEVIN BREIT of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/10/1999
(Signature of person responsible for accounts)	(Date)

DIRECTOR OF PUBLIC WORKS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOSINEE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 301 MAIN STREET
MOSINEE, WI 54455**When was utility organized?** 1/1/1914**Report any change in name:** NONE**Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KEVIN BREIT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**301 MAIN STREET
MOSINEE, WI 54455**Telephone:** (715) 693 - 3840**Fax Number:** (715) 693 - 1324**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.P.O. BOX 179
WAUSAU, WI 54402-0179**Telephone:** (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KRAUSE, HOWARD & COMPANY, S.C.**Title:****Office Address:** KRAUSE, HOWARD & COMPANY, S.C.P.O. BOX 179
WAUSAU, WI 54402-0179**Telephone:** (715) 845 - 7305**Fax Number:** (715) 848 - 5302**E-mail Address:****Date of most recent audit report:** 4/22/1998**Period covered by most recent audit:** 01/01/1997-12/31/1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID BESKE**Title:** UTILITY SUPERINTENDENT**Office Address:**301 MAIN STREET
WAUSAU, WI 54455**Telephone:** (715) 845 - 7306**Fax Number:** (715) 848 - 5302**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL AND MAYOR

Names of members of utility commission/committee:S. CHITTUN, COUNCIL MEMBER
T. HELBACH, COUNCIL MEMEBR
JAMES JACOBSON, MAYOR
T. KIPP, COUNCIL MEMBER
T. MIELKE, COUNCIL MEMBER
R. SHNOWSKE, COUNCIL MEMBER
J. STARR, COUNCIL MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1952**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	582,820	572,618	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	241,759	220,815	2
Depreciation Expense (403)	158,128	155,908	3
Amortization Expense (404-407)	0		4
Taxes (408)	138,782	139,993	5
Total Operating Expenses	538,669	516,716	
Net Operating Income	44,151	55,902	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	44,151	55,902	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	6,710	3,861	9
Interest and Dividend Income (419)	49,192	76,381	10
Miscellaneous Nonoperating Income (421)	54,177	33,767	11
Total Other Income	110,079	114,009	
Total Income	154,230	169,911	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	154,230	169,911	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	117,346	130,625	14
Amortization of Debt Discount and Expense (428)	25,185	15,287	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	86,895	118,458	17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	229,426	264,370	
Net Income	(75,196)	(94,459)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	76,941	171,400	20
Balance Transferred from Income (433)	(75,196)	(94,459)	21
Miscellaneous Credits to Surplus (434)	2,972		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	4,717	76,941	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
WATER TOWER RENTAL	6,710	4
Total (Acct. 418):	6,710	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	49,192	5
Total (Acct. 419):	49,192	
Miscellaneous Nonoperating Income (421):		
NONREGULATED SEWER UTILITY	54,177	6
Total (Acct. 421):	54,177	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR AUDIT ADJUSTMENT - DEBT TRANSACTION	2,972	9
Total (Acct. 434):	2,972	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	582,820	0	0	0	582,820	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	582,820	0	0	0	582,820	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	88,598		88,598	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	95,320		95,320	19
Total Payroll	183,918	0	183,918	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,673,468	6,438,957	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,439,565	1,343,758	2
Net Utility Plant	5,233,903	5,095,199	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,547,193	7,461,947	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,716,024	1,560,178	4
Net Nonutility Property	5,831,169	5,901,769	
Investment in Municipality (123)	0		5
Other Investments (124)	3,720	86,756	6
Special Funds (125)	115,895	315,764	7
Total Other Property and Investments	5,950,784	6,304,289	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	398,799	327,998	8
Temporary Cash Investments (132)	165,510	75,529	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	103,259	104,507	11
Other Accounts Receivable (143)	139,833	138,077	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	201,013	58,669	14
Materials and Supplies (150)	24,836	25,079	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,033,250	729,859	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,123	55,308	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	30,123	55,308	
Total Assets and Other Debits	12,248,060	12,184,655	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,446,368	2,446,368	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,717	76,941	23
Total Proprietary Capital	2,451,085	2,523,309	
LONG-TERM DEBT			
Bonds (221)	2,343,296	2,347,677	24
Advances from Municipality (223)	2,269,569	2,395,258	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	4,612,865	4,742,935	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	71,495	20,595	28
Payables to Municipality (233)	104,541	60,897	29
Customer Deposits (235)			30
Taxes Accrued (236)	132,472	6,083	31
Interest Accrued (237)	91,923	87,463	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	400,431	175,038	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,783,679	4,743,373	41
Total Liabilities and Other Credits	12,248,060	12,184,655	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,673,468	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,673,468	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,439,565	0	0	0	10
Total Accumulated Provision	1,439,565	0	0	0	
Net Utility Plant	5,233,903	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,343,758				1,343,758	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,128				158,128	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,675				3,675	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
ROUNDING	3				3	12
Total credits	161,806	0	0	0	161,806	13
Debits during year						14
Book cost of plant retired	65,999				65,999	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	65,999	0	0	0	65,999	19
Balance End of Year	1,439,565	0	0	0	1,439,565	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,461,947	105,546	20,300	7,547,193	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	7,461,947	105,546	20,300	7,547,193	
Less accum. prov. depr. & amort. (122)	1,560,178	176,146	20,300	1,716,024	3
Net Nonutility Property	5,901,769	(70,600)	0	5,831,169	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	24,836	25,079	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>24,836</u>	<u>25,079</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 REFUNDING NOTE	329	428	2,629	1
1997/1987 G.O. REFINANCING NOTE	2,400	428	18,309	2
5/01/94 REVENUE BOND	6,710	428	0	3
9/01/97 BOND ANTICIPATION NOTE	15,746	428	9,185	4
NONE				5
Total			30,123	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,446,368	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>2,446,368</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS (TIF)	07/01/1989	12/01/2007	6.95%	78,296	1
9/01/97 BOND ANTICIPATION NOTE	09/01/1997	08/01/1999	4.35%	2,265,000	2
Total Bonds (Account 221):				2,343,296	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CLEAN WATER FUND LOAN	01/27/1993	05/01/2012	3.80%	344,525	1
CLEAN WATER FUND LOAN	08/23/1995	05/01/2015	3.09%	798,211	2
G.O. REFUNDING	06/01/1997	04/01/2006	4.68%	372,604	3
STATE TRUST FUND LOAN	01/01/1997	03/15/2017	6.75%	648,091	4
BANC ONE - REFUNDING (WATER CROSSING)	05/01/1993	06/01/2008	4.20%	106,138	5
Total for Account 223				<u>2,269,569</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,083	1
Accruals:		
Charged water department expense	138,782	2
Charged electric department expense		3
Charged sewer department expense	1,463	4
Other (explain):		
NONE		5
Total Accruals and other credits	140,245	
Taxes paid during year:		
County, state and local taxes	6,083	6
Social Security taxes	7,042	7
PSC Remainder Assessment	731	8
Other (explain):		
NONE		9
Total payments and other debits	13,856	
Balance end of year	132,472	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BOND (TIF)	502	18,908	18,934	476	1
1997 BAN	32,932	98,438	90,317	41,053	2
Subtotal	33,434	117,346	109,251	41,529	
Advances from Municipality (223)					
STATE TRUST FUND LOANS	35,821	21,025	17,657	39,189	3
CLEAN WATER FUND LOANS	6,436	38,469	38,618	6,287	4
GO BOND REFINANCING	11,301	21,793	28,606	4,488	5
BANC ONE - REFUNDING	471	5,608	5,649	430	6
Subtotal	54,029	86,895	90,530	50,394	
Other Long-Term Debt (224)					
NONE				0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	8
Subtotal	0	0	0	0	
Total	87,463	204,241	199,781	91,923	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,052,506			3,690,867		4,743,373	1
Add credits during year:							
For Services	3,875			2,978		6,853	2
For Mains	14,346			17,345		31,691	3
Other (specify):							
HYDRANT	1,762					1,762	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,072,489	0	0	3,711,190	0	4,783,679	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	166,799			1,651,802		1,818,601	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	3,720	2
Total (Acct. 124):	3,720	
Special Funds (125):		
EQUIPMENT REPLACEMENT	115,895	3
Total (Acct. 125):	115,895	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	103,259	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	103,259	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	119,125	9
Merchandising, jobbing and contract work		10
Other (specify):		
CLEAN WATER FUND INTEREST SUBSIDY	20,708	11
Total (Acct. 143):	139,833	
Receivables from Municipality (145):		
1998 TAX ROLL AND HYDRANT RENTAL	201,013	12
Total (Acct. 145):	201,013	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
FOR GENERAL OPERATIONAL ITEMS	104,541	16
Total (Acct. 233):	104,541	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,555,964	0	0	0	6,555,964	1
Materials and Supplies	24,957	0	0	0	24,957	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,391,661	0	0	0	1,391,661	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,062,497	0	0	0	1,062,497	6
Other (specify):					0	7
Average Net Rate Base	4,126,763	0	0	0	4,126,763	
Net Operating Income	44,151	0	0	0	44,151	8
Net Operating Income as a percent of						
Average Net Rate Base	1.07%	N/A	N/A	N/A	1.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,446,368	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	40,829	3
Other (Specify):		4
Total Average Proprietary Capital	2,487,197	
Net Income		
Net Income	(75,196)	5
Percent Return on Proprietary Capital	-3.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

WATER RATE INCREASE EFFECTIVE FOR FIRST QUARTER 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 11, 1999

Mr. Kevin Breit, Director of Public Works
Mosinee Municipal Water And Sewer Utility
301 Main Street
Mosinee, WI 54455-1445

1998 Analytical Review DWCCA-3890-ELE

Dear Mr. Breit:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 11 1999 letters e.doc

cc: Mayor James Jacobson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	577,628	1
Total Sales of Water	577,628	
Other Operating Revenues		
Forfeited Discounts (470)	1,740	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,452	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,192	
Total Operating Revenues	582,820	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	61,622	8
Pumping Expenses (620-625)	38,423	9
Water Treatment Expenses (630-635)	19,265	10
Transmission and Distribution Expenses (640-655)	65,844	11
Customer Accounts Expenses (901-904)	5,144	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,461	14
Total Operation and Maintenance Expenses	241,759	
Other Operating Expenses		
Depreciation Expense (403)	158,128	15
Amortization Expense (404-407)		16
Taxes (408)	138,782	17
Total Other Operating Expenses	296,910	
Total Operating Expenses	538,669	
NET OPERATING INCOME	44,151	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,406	67,992	251,812	4
Commercial	165	25,351	72,028	5
Industrial	17	39,323	76,254	6
Total Metered Sales to General Customers (461)	1,588	132,666	400,094	
Private Fire Protection Service (462)	8		6,370	7
Public Fire Protection Service (463)	1		149,752	8
Other Sales to Public Authorities (464)	31	6,807	21,412	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,628	139,473	577,628	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	149,752	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	149,752	
Forfeited Discounts (470):		
Customer late payment charges	1,740	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,740	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,452	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,452	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	31,713	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	29,909	4
Total Source of Supply Expenses	61,622	
PUMPING EXPENSES		
Operation Labor (620)	9,167	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,256	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	38,423	
WATER TREATMENT EXPENSES		
Operation Labor (630)	2,864	10
Chemicals (631)	15,629	11
Operation Supplies and Expenses (632)	772	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	19,265	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	25,582	14
Operation Supplies and Expenses (641)	30,256	15
Maintenance of Distribution Reservoirs and Standpipes (650)	113	16
Maintenance of Mains (651)		17
Maintenance of Services (652)	2,565	18
Maintenance of Meters (653)	5,184	19
Maintenance of Hydrants (654)	2,144	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	65,844	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,023	22
Accounting and Collecting Labor (902)	4,121	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,144	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,122	27
Office Supplies and Expenses (921)	378	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,784	30
Property Insurance (924)	12,540	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	23,182	33
Regulatory Commission Expenses (928)	2,599	34
Miscellaneous General Expenses (930)	70	35
Transportation Expenses (933)	1,786	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	51,461	
Total Operation and Maintenance Expenses	241,759	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		132,472	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,463	2
Net property tax equivalent		131,009	
Social Security		7,042	3
PSC Remainder Assessment		731	4
Other (specify): NONE			5
Total tax expense		138,782	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218506				3
County tax rate	mills		6.797434				4
Local tax rate	mills		6.869155				5
School tax rate	mills		15.120589				6
Voc. school tax rate	mills		1.974598				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.980282				10
Less: state credit	mills		2.027278				11
Net tax rate	mills		28.953004				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.869155				14
Combined School Tax Rate	mills		17.095187				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.964342				17
Total Tax Rate	mills		30.980282				18
Ratio of Local and School Tax to Total	dec.		0.773535				19
Total tax net of state credit	mills		28.953004				20
Net Local and School Tax Rate	mills		22.396171				21
Utility Plant, Jan. 1	\$	6,438,461	6,438,461				22
Materials & Supplies	\$	25,079	25,079				23
Subtotal	\$	6,463,540	6,463,540				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	6,463,540	6,463,540				26
Assessment Ratio	dec.		0.915121				27
Assessed Value	\$	5,914,921	5,914,921				28
Net Local & School Rate	mills		22.396171				29
Tax Equiv. Computed for Current Year	\$	132,472	132,472				30
Tax Equivalent per 1994 PSC Report	\$	97,388					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	132,472					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,091		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	605,371		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	612,462	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	132,330		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	358,077		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	9,473		20
Total Pumping Plant	499,880	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)	157,438		22
Water Treatment Equipment (332)	1,442,754		23
Total Water Treatment Plant	1,600,192	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,010		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,091	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			605,371	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	612,462	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			132,330	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			358,077	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,473	20
Total Pumping Plant	0	0	499,880	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			157,438	22
Water Treatment Equipment (332)			1,442,754	23
Total Water Treatment Plant	0	0	1,600,192	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,010	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	934,363		26
Transmission and Distribution Mains (343)	2,071,855	193,364	27
Fire Mains (344)			28
Services (345)	313,547	59,557	29
Meters (346)	142,739	20,363	30
Hydrants (348)	177,812	18,848	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,641,326	292,132	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	911		35
Computer Equipment (391.1)	4,487	1,388	36
Transportation Equipment (392)	33,800	7,486	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	14,669		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	30,734		44
Other Tangible Property (399)			45
Total General Plant	84,601	8,874	
Total utility plant in service directly assignable	6,438,461	301,006	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	6,438,461	301,006	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			934,363	26
Transmission and Distribution Mains (343)	30,452		2,234,767	27
Fire Mains (344)			0	28
Services (345)	13,971		359,133	29
Meters (346)	13,559		149,543	30
Hydrants (348)	8,017		188,643	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	65,999	0	3,867,459	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			911	35
Computer Equipment (391.1)			5,875	36
Transportation Equipment (392)			41,286	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			14,669	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			30,734	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	93,475	
Total utility plant in service directly assignable	65,999	0	6,673,468	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	65,999	0	6,673,468	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			15,745	15,745	1
February			13,603	13,603	2
March			14,105	14,105	3
April			15,446	15,446	4
May			17,336	17,336	5
June			16,831	16,831	6
July			20,991	20,991	7
August			18,485	18,485	8
September			17,173	17,173	9
October			16,199	16,199	10
November			15,270	15,270	11
December			14,847	14,847	12
Total for year	0	0	196,031	196,031	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use				25,000	14
Other utility use explanation: WATERMAIN BREAK					15
Water pumped into distribution system				141,031	16
Less: Water sold				139,473	17
Losses and unaccounted for				1,558	18
Percent unaccounted for to the nearest whole percent (%)				1%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: N/A					20
Maximum gallons pumped by all methods in any one day during reporting year				843	21
Date of maximum: 7/27/1998					22
Cause of maximum: NEW MAIN FLUSHING AND DRY WEATHER					23
Minimum gallons pumped by all methods in any one day during reporting year				230	24
Date of minimum: 2/18/1998					25
Total KWH used for pumping for the year				391,360	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - MAPLE RIDGE ROAD	1	60	12	600	Yes	1
WELL - MAPLE RIDGE ROAD	2	60	12	600	Yes	2
WELL - MOSINEE AVENUE	3	55	16	590	Yes	3
WELL - MOSINEE AVENUE	4	45	16	345	Yes	4
WELL - MOSINEE AVENUE	5	45	16	360	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MAPLE RIDGE ROAD	MAPLE RIDGE ROAD	MOSINEE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	LAZRE	5
Year Installed	1964	1964	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	340	340	380	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9
Year Installed	1964	1964	1966	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	BUS. PARK	14
Location	MOSINEE AVENUE	MOSINEE AVENUE	BUS. PARK	15
Purpose	P	P	P	16
Destination	T	T	D	17
Pump Manufacturer	LAZRE	LAZRE	SYNCHROFLOW	18
Year Installed	1974	1974	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	240	245	500	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US ELECTRIC	22
Year Installed	1995	1995	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	10	10	15	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RIVER CROSSING			1
Location	RIVER CROSSING			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SYNCHROFLOW			5
Year Installed	1991			6
Type	OTHER			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	SYNCHROFLOW			9
Year Installed	1991			10
Type	ELECTRIC			11
Horsepower	25			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	12TH STREET	CWBP	CWBP (2)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
Year constructed	1995	1989	1989	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	150	0	180	9
				10
Total capacity in gallons	350,000	200,000	450,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	MOSINEE AVENUE	RANGER STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1974	1964	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	189	10
Total capacity in gallons	250,000	75,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		15
			16
			17
Filters, type (gravity, pressure, other, none)	PRESSURE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	Y		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	3,680		1,415		2,265
M	D	6.000	85,782	845	1,988		84,639
P	D	6.000	8,117				8,117
M	D	8.000	37,227	1,785			39,012
P	D	8.000	12,475				12,475
M	S	10.000	32,643	1,568			34,211
M	S	12.000	11,803				11,803
M	T	14.000	60				60
Total Within Municipality			191,787	4,198	3,403	0	192,582
Total Utility			191,787	4,198	3,403	0	192,582

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	611		82		529		1
M	0.750	858				858	50	2
M	1.000	285	84			369	137	3
L	1.000	1		1		0		4
P	1.000	1				1		5
M	1.500	36	1			37		6
M	2.000	10	2			12	1	7
M	3.000	3				3		8
M	4.000	2				2		9
M	6.000	5				5		10
M	8.000	4				4		11
M	10.000	2				2		12
Total Utility		1,818	87	83	0	1,822	188	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,614	206	160		1,660	466	1
1.000	31			2	33	10	2
1.500	22	3		4	29		3
2.000	14			2	16		4
3.000	6				6		5
4.000	1				1		6
6.000	6				6	6	7
10.000	0				0		8
14.000	1	1	1		1	1	9
Total:	1,695	210	161	8	1,752	483	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,406	125	7	15		107	1,660	1
1.000		19	4	3		7	33	2
1.500		18	2	5		4	29	3
2.000		5	2	5		4	16	4
3.000		1	3	2			6	5
4.000				1			1	6
6.000					6		6	7
10.000							0	8
14.000					1		1	9
Total:	1,406	168	18	31	7	122	1,752	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	244	11	11		244	2
Total Fire Hydrants	244	11	11	0	244	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	662
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

BECAUSE RATE INCREASE EFFECTIVE IN DEC, 1998, USED OLD RATE STRUCTURE.

Water Operation & Maintenance Expenses (Page W-05)

REPAIR/REHAB WELLS.

Water Mains (Page W-15)

COMBINATION OF UTILITY FINANCED (INTERNAL AND 1997 DEBT ISSUE) AND DEVELOPER DONATED.

Water Services (Page W-16)

SAME AS MAINS.

Meters (Page W-17)

ADJUST TO ACTUAL COUNT.

Hydrants and Distribution System Valves (Page W-18)

OPERATED WHAT EXISTING STAFF HAD TIME FOR.
